IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 18TH SEPTEMBER 2007 / 27TH BHADRA 1929

OP.No. 10100 of 2002(B)

PETITIONER:

AUTUMN WOOD RESORTS,CHINNAKANAL P.O.,
NADUPARA,MUNNAR,REPRESENTED BY MANAGING PARTNER
PRAVEEN XAVIER.

BY ADV. SRI.K.B.MUHAMED KUTTY

RESPONDENTS:

THE AGRICULTURAL INCOME TAX AND SALES
TAX OFFICER,DEVIKULAM.

BY GOVERNMENT PLEADER SRI. C.K. GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 18/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 17920 OF 2002 IN OP 10100 OF 2002

DISMISSED

18.9.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF APPLICATION IN FORM NO. A DATED 12.12.2001 SUBMITTED BY THE PETITIONER.

EXT.P2 TRUE COPY OF SNOTICE NO. A1-2802/2001 DATED 15.1.2002 ISSUED BY THE RESPONDENT.

EXT.P3 TRUE COPY OF THE OBJECTION DATED 26.1.2002 SUBMITTED BY THE PETITIONER.

EXT.P4 TRUE COPY OF CERTIFICATE OF REGISTRATION IN FORM B NO. 22235517 DATED 27.3.2002 ISSUED BY THE RESPONDENT.

EXT.P5 TRUE COPY OF LETTER DATED 27.3.2002 SUBMITTED BY THE PETITIONER.

EXT.P6 TRUE COPY OF CHALAN DATED 27.3.2002 REMITTED BY THE PETITIONER.

RESPONDENT'S EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

O.P. NO. 10100 OF 2002

Dated this the 18th day of September, 2007

JUDGMENT

The claim for C Form by the hotel was allowed by the Officer only for purchase of some of the items. Obviously the hotel is not entitled to C Form for the purchase of other equipments as it is not engaged in manufacture of any goods. O.P. is therefore dismissed.

(C.N.RAMACHANDRAN NAIR)
Judge